3014 (02-09-04)

ANNUAL REPORT

OF

Name: BOSCOBEL MUNICIPAL UTILITIES

Principal Office: 1006 WISCONSIN AVENUE
BOSCOBEL, WI 53805

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than $25 nor more than $5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I ARLIE HARRIS of
(Person responsible for accounts)

BOSCOBEL MUNICIPAL UTILITIES , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/26/1999 (Date)

CITY CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BOSCOBEL MUNICIPAL UTILITIES
Utility Address: 1006 WISCONSIN AVENUE
BOSCOBEL, WI 53805

When was utility organized? 1/1/1899
Report any change in name:
Effective Date:
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ARLIE HARRIS
Title: CITY CLERK
Office Address:
1006 WISCONSIN AVENUE
BOSCOBEL, WI 53805

Telephone: (608) 375 - 5002
Fax Number: (608) 375 - 4750
E-mail Address: aharris@wppisys.org

Individual or firm, if other than utility employee, preparing this report:

Name: KIESLING ASSOCIATES, LLP
Title:
Office Address: KIESLING ASSOCIATES, LLP
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665
Telephone: (608) 637 - 2082
Fax Number: (608) 637 - 3021
E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: KIESLING ASSOCIATES, LLP
Title:
Office Address: KIESLING ASSOCIATES, LLP
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665
Telephone: (608) 637 - 2082
Fax Number: (608) 637 - 3021
E-mail Address:

Date of most recent audit report: 12/31/1997
Period covered by most recent audit: January 1 to December 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL REYNOLDS
Title: CITY ENGINEER/DIRECTOR OF PUBLIC WORKS
Office Address:
1006 WISCONSIN AVENUE
BOSCOBEL, WI 53805

Telephone: (608) 375 - 5002
Fax Number: (608) 375 - 4750
E-mail Address: mreynolds@wppisys.org

Name of utility commission/committee: BOARD OF PUBLIC WORKS

Names of members of utility commission/committee:
MR JEFF HANKE
MR HARVEY KLIGORA
MR JOHN MCNAMEE
MR MICHAEL REYNOLDS
MR LIONEL SCHLUMP
MR JERRY WAGNER
MR EDWARD WALTZ, JR

Is sewer service rendered by the utility? NO
If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO
Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:
Title:
Telephone:
Fax Number:
E-mail Address:

Contract/Agreement beginning-ending dates:
Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,151,671	2,054,263	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,610,302	1,542,637	2
Depreciation Expense (403)	167,992	153,612	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	132,292	127,746	5
Total Operating Expenses	**1,910,586**	**1,823,995**	
Net Operating Income	**241,085**	**230,268**	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	**241,085**	**230,268**	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	49,020	49,520	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	**49,020**	**49,520**	
Total Income	**290,105**	**279,788**	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	3,486	0	13
Total Miscellaneous Income Deductions	**3,486**	**0**	
Income Before Interest Charges	**286,619**	**279,788**	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	89,578	73,739	14
Amortization of Debt Discount and Expense (428)	3,782	3,675	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	(1,025)		19
Total Interest Charges	**94,385**	**77,414**	
Net Income	**192,234**	**202,374**	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,899,837	1,704,076	20
Balance Transferred from Income (433)	192,234	202,374	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	6,613	25
Total Unappropriated Earned Surplus End of Year (216)	**2,092,071**	**1,899,837**	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	**0**	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	**0**	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	**0**	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	**0**	
Interest and Dividend Income (419):		
INTEREST INCOME	49,020	5
Total (Acct. 419):	**49,020**	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	**0**	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	**0**	
Other Income Deductions (426):		
OTHER NON-OPERATING EXPENSE	3,486	8
Total (Acct. 426):	**3,486**	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	**0**	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	**0**	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	**0**	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	**0**	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	361,049	1,790,622	0	0	**2,151,671**	**1**
Less: interdepartmental sales	0	12,284	0	0	**12,284**	**2**
Less: interdepartmental rents	0	0		0	**0**	**3**
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				**0**	**4**
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					**0**	**5**
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					**0**	**6**
Revenues subject to Wisconsin Remainder Assessment	**361,049**	**1,778,338**	**0**	**0**	**2,139,387**	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	46,371		**46,371**	**1**
Electric operating expenses	96,967		**96,967**	**2**
Gas operating expenses			**0**	**3**
Heating operating expenses			**0**	**4**
Sewer operating expenses			**0**	**5**
Merchandising and jobbing			**0**	**6**
Other nonutility expenses			**0**	**7**
Water utility plant accounts			**0**	**8**
Electric utility plant accounts	1,992		**1,992**	**9**
Gas utility plant accounts	19,560		**19,560**	**10**
Heating utility plant accounts			**0**	**11**
Sewer utility plant accounts			**0**	**12**
Accum. prov. for depreciation of water plant			**0**	**13**
Accum. prov. for depreciation of electric plant	722		**722**	**14**
Accum. prov. for depreciation of gas plant			**0**	**15**
Accum. prov. for depreciation of heating plant			**0**	**16**
Accum. prov. for depreciation of sewer plant			**0**	**17**
Clearing accounts			**0**	**18**
All other accounts			**0**	**19**
Total Payroll	**165,612**	**0**	**165,612**	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,829,707	5,092,218	**1**
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,448,639	2,290,023	**2**
Net Utility Plant	**3,381,068**	**2,802,195**	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	**3**
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	**4**
Net Nonutility Property	**0**	**0**	
Investment in Municipality (123)	0	0	**5**
Other Investments (124)	0	0	**6**
Special Funds (125)	688,677	667,159	**7**
Total Other Property and Investments	**688,677**	**667,159**	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	66,935	84,604	**8**
Temporary Cash Investments (132)	163,254	158,942	**9**
Notes Receivable (141)	0	0	**10**
Customer Accounts Receivable (142)	202,882	203,035	**11**
Other Accounts Receivable (143)	18,180	2,396	**12**
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	**13**
Receivables from Municipality (145)	6,643	3,573	**14**
Materials and Supplies (150)	76,235	70,568	**15**
Prepayments (165)	0	0	**16**
Other Current and Accrued Assets (170)	0		**17**
Total Current and Accrued Assets	**534,129**	**523,118**	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	31,828	33,783	**18**
Extraordinary Property Losses (182)	0	0	**19**
Other Deferred Debits (183)	18,994	21,748	**20**
Total Deferred Debits	**50,822**	**55,531**	
Total Assets and Other Debits	**4,654,696**	**4,048,003**	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	205,879	205,879	**21**
Appropriated Earned Surplus (215)			**22**
Unappropriated Earned Surplus (216)	2,092,071	1,899,837	**23**
Total Proprietary Capital	**2,297,950**	**2,105,716**	
LONG-TERM DEBT			
Bonds (221)	1,509,599	1,130,478	**24**
Advances from Municipality (223)	0	0	**25**
Other Long-Term Debt (224)	0	0	**26**
Total Long-Term Debt	**1,509,599**	**1,130,478**	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	**27**
Accounts Payable (232)	118,002	105,676	**28**
Payables to Municipality (233)	1,034	79,455	**29**
Customer Deposits (235)	2,372	1,732	**30**
Taxes Accrued (236)	98,220	99,127	**31**
Interest Accrued (237)	19,098	16,971	**32**
Other Current and Accrued Liabilities (238)	256	1,683	**33**
Total Current and Accrued Liabilities	**238,982**	**304,644**	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	**34**
Customer Advances for Construction (252)	0		**35**
Other Deferred Credits (253)	0	0	**36**
Total Deferred Credits	**0**	**0**	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		**37**
Injuries and Damages Reserve (262)	0		**38**
Pensions and Benefits Reserve (263)	0		**39**
Miscellaneous Operating Reserves (265)	0		**40**
Total Operating Reserves	**0**	**0**	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	608,165	507,165	**41**
Total Liabilities and Other Credits	**4,654,696**	**4,048,003**	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,997,588	0	0	2,832,119	**1**
Utility Plant Purchased or Sold (102)					**2**
Utility Plant in Process of Reclassification (103)					**3**
Utility Plant Leased to Others (104)					**4**
Property Held for Future Use (105)					**5**
Completed Construction not Classified (106)					**6**
Construction Work in Progress (107)					**7**
Utility Plant Acquisition Adjustments (108)					**8**
Other Utility Plant Adjustments (109)					**9**
Total Utility Plant	2,997,588	0	0	2,832,119	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	617,879	0	0	1,830,760	**10**
Total Accumulated Provision	617,879	0	0	1,830,760	
Net Utility Plant	2,379,709	0	0	1,001,359	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:
1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
   If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	574,484	1,715,539			**2,290,023**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	50,556	117,436			**167,992**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,322				**3,322**	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					**0**	10
Other credits (specify):						11
WORK ORDER CHARGE OUTS		57			**57**	12
Total credits	**53,878**	**117,493**	**0**	**0**	**171,371**	13
Debits during year						14
Book cost of plant retired	10,483	1,550			**12,033**	15
Cost of removal		722			**722**	16
Other debits (specify):						17
					0	18
Total debits	**10,483**	**2,272**	**0**	**0**	**12,755**	19
Balance End of Year	**617,879**	**1,830,760**	**0**	**0**	**2,448,639**	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of $5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			**0**	**1**
Other (specify):					
	0			**0**	**2**
Total Nonutility Property (121)	**0**	**0**	**0**	**0**	
Less accum. prov. depr. & amort. (122)	0			**0**	**3**
Net Nonutility Property	**0**	**0**	**0**	**0**	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	**0**	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	**0**	
Balance end of year	**0**	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					**0**		**1**
Other			63,276		**63,276**	56,881	**2**
Total Electric Utility					**63,276**	**56,881**	

Account	Total End of Year	Amount Prior Year	
Electric utility total	**63,276**	**56,881**	**1**
Water utility	12,959	13,687	**2**
Sewer utility		0	**3**
Gas utility		0	**4**
Merchandise		0	**5**
Other materials & supplies		0	**6**
Total Materials and Supplies	**76,235**	**70,568**	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year: Amount (b)	Written Off During Year: Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
1991 ISSUE	2,000	428	9,999	**1**
1993 ISSUE	1,676	428	20,109	**2**
1998 ISSUE	107	428	1,720	**3**
Total			**31,828**	
Unamortized premium on debt (251)				
NONE	0	0.	0	**4**
Total			**0**	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	205,879	1
Changes during year (explain):		
		2
Balance end of year	**205,879**	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1991 REFUNDING BONDS	07/07/1991	10/01/2003	6.80%	405,000	1
1998 REFUNDING BONDS	11/30/1998	10/01/2008	4.34%	500,000	2
1993 JOINT REFUNDING BOND 1979 ISSUE	11/30/1998	10/01/2006	4.28%	604,599	3
		Total Bonds (Account 221):		**1,509,599**	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	99,127	1
Accruals:		
Charged water department expense	57,115	2
Charged electric department expense	75,177	3
Charged sewer department expense	1,128	4
Other (explain):		
NONE		5
Total Accruals and other credits	**133,420**	
Taxes paid during year:		
County, state and local taxes	111,872	6
Social Security taxes	15,420	7
PSC Remainder Assessment	2,652	8
Other (explain):		
LICENSE FEE	3,128	9
WAGE REIMBURSEMENT	1,255	10
Total payments and other debits	**134,327**	
Balance end of year	**98,220**	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1991 REFUNDING	8,309	32,130	33,235	**7,204**	**1**
1993 JOINT REFUNDING	8,662	25,459	34,121	**0**	**2**
1998 BANS		1,876	1,876	**0**	**3**
1998 REFUNDING JOINT ELECTRIC AND WATERWORKS		11,687	5,218	**6,469**	**4**
1998 REFUNDING WATERWORKS		18,426	13,001	**5,425**	**5**
Subtotal	**16,971**	**89,578**	**87,451**	**19,098**	
Advances from Municipality (223)					
NONE	0			**0**	**6**
Subtotal	**0**	**0**	**0**	**0**	
Other Long-Term Debt (224)					
NONE	0			**0**	**7**
Subtotal	**0**	**0**	**0**	**0**	
Notes Payable (231)					
NONE	0			**0**	**8**
Subtotal	**0**	**0**	**0**	**0**	
Total	**16,971**	**89,578**	**87,451**	**19,098**	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric Distribution (c)	Electric Other (d)	Sewer (e)	Gas (f)	Total (g)	
Balance First of Year	329,965	177,200	0	0	0	**507,165**	1
Add credits during year:							
For Services	8,775	6,010				**14,785**	2
For Mains	48,250	29,075				**77,325**	3
Other (specify):							
HYDRANTS	8,890					**8,890**	4
Deduct charges (specify):							
NONE						**0**	5
Balance End of Year	**395,880**	**212,285**	**0**	**0**	**0**	**608,165**	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						**0**	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	**0**	
Other Investments (124):		
NONE		2
Total (Acct. 124):	**0**	
Special Funds (125):		
REDEMPTION FUND	26,188	3
RESERVE ACCOUNT	191,629	4
DEPRECIATION FUND	470,860	5
Total (Acct. 125):	**688,677**	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	**0**	
Customer Accounts Receivable (142):		
Water	25,743	7
Electric	127,671	8
Sewer (Regulated)		9
Other (specify):		
SEWER (NON REGULATED)	49,468	10
Total (Acct. 142):	**202,882**	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
WATER OTHER ACCOUNTS RECEIVABLE	1,889	13
ELECTRIC OTHER ACCOUNTS RECEIVABLE	10,543	14
TAX ROLL	5,748	15
Total (Acct. 143):	**18,180**	
Receivables from Municipality (145):		
WORK ORDER CHARGE OUTS	70	16
ACCRUED PAYROLL	503	17
WATER/ SEWER ALLOCATION	1,149	18
PUBLIC FIRE PROTECTION	4,921	19
Total (Acct. 145):	**6,643**	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		**20**
Total (Acct. 165):	**0**	
Extraordinary Property Losses (182):		
NONE		**21**
Total (Acct. 182):	**0**	
Other Deferred Debits (183):		
ENERGY CONSERVATION COSTS	7,982	**22**
WATER RESERVOIR PAINTING	11,012	**23**
Total (Acct. 183):	**18,994**	
Payables to Municipality (233):		
SEWER UTILITY	1,022	**24**
ACCRUED PAYROLL	12	**25**
Total (Acct. 233):	**1,034**	
Other Deferred Credits (253):		
NONE		**26**
Total (Acct. 253):	**0**	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,638,767	2,773,081	0	0	**5,411,848**	**1**
Materials and Supplies	13,323	60,078	0	0	**73,401**	**2**
Other (specify):						
					0	**3**
Less Average:						
Reserve for Depreciation	596,181	1,773,149	0	0	**2,369,330**	**4**
Customer Advances for Construction					**0**	**5**
Contributions in Aid of Construction	362,922	194,742	0	0	**557,664**	**6**
Other (specify):						
					0	**7**
Average Net Rate Base	**1,692,987**	**865,268**	**0**	**0**	**2,558,255**	
Net Operating Income	127,730	113,355	0	0	**241,085**	**8**
Net Operating Income as a percent of Average Net Rate Base	**7.54%**	**13.10%**	**N/A**	**N/A**	**9.42%**	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	205,879	**1**
Appropriated Earned Surplus	0	**2**
Unappropriated Earned Surplus	1,995,954	**3**
Other (Specify):		**4**
Total Average Proprietary Capital	**2,201,833**	
Net Income		
Net Income	192,234	**5**
Percent Return on Proprietary Capital	**8.73%**	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

THE UTILITY HAD DEBT REFINANCING IN 1998.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

THE UTILITY CONSTRUCTED A RESERVOIR IN 1998 DUE TO THE CONTRUCTION OF THE SUPER MAX PRISON.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

CUSTOMER ACCOUNTS RECEIVABLE HAS BEEN ALLOCATED BASED ON A RATIO OF DEPARTMENT REVENUES.

Signature Page (Page ii)

(KA LETTERHEAD)

**To the Mayor and Members of the
Council of the City of Boscobel
Boscobel, Wisconsin 53805**

We have compiled the balance sheets of the City of Boscobel Municipal Electric and Water Utility as of December 31, 1998 and 1997, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

**KIESLING ASSOCIATES, LLP
Viroqua, Wisconsin
March 17, 1999**

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

-----Original Message-----
From: Feneht, Peter
Sent: Tuesday, August 24, 1999 11:46 AM
To: 'aharris@wppisys.org'
Cc: Leege, Peter
Subject: Boscobel water reservoir

Arlie Harris - It has been brought to my attention that Boscobel water reservoir additions have been reported and I do not have record of a construction approval that is required. If you have any questions on what needs to be submitted to obtain this approval, you can call me at (608) 266-5614, besides emailing me. thanks, Peter Feneht

Utility responded to the above e-mail by faxing the proper authorization which was not properly recorded at our end.
PJL

August 30, 1999

Ms. Arlie Harris, City Clerk
Boscobel Municipal Utilities
1006 Wisconsin Avenue
Boscobel WI 53805-1596

1998 Analytical Review DWCCA-650-PJL

Dear Ms. Harris:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

During our review we noted that while you indicated in the footnotes for water mains and for water services that the additions were financed by capital contributed by the municipality, there were no dollars added to Account 200, Capital Paid in by Municipality on page F-13. There were however, contributions for both water mains and services credited to Account 271 on page F-18. Please explain and provide any related annual report adjustments. Please also explain how you arrived at the amounts that you instruct be recorded in accounts 200 or 271.

We appreciate your cooperation in providing the above information. These

FINANCIAL SECTION FOOTNOTES

recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\Aug 30 1999 rev letters.doc

cc: Mr. Jeff Hanke

Response received on 10/22/99.
Explanation says no adjustments needed to a/c 271 for 1998. The contributions for mains & services were dur to customer contributions. The info for these additions was provided by the contractor.
(there are no $ recorded in a/c 124, so we will look for special assessments in 1999)
Review closed.
PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	354,858	**1**
Total Sales of Water	**354,858**	
Other Operating Revenues		
Forfeited Discounts (470)	0	**2**
Miscellaneous Service Revenues (471)	0	**3**
Rents from Water Property (472)	0	**4**
Interdepartmental Rents (473)	0	**5**
Other Water Revenues (474)	6,191	**6**
Amortization of Construction Grants (475)	0	**7**
Total Other Operating Revenues	**6,191**	
Total Operating Revenues	**361,049**	
Operation and Maintenenance Expenses		
Source of Supply Expenses (600-605)	0	**8**
Pumping Expenses (620-625)	13,019	**9**
Water Treatment Expenses (630-635)	3,656	**10**
Transmission and Distribution Expenses (640-655)	26,587	**11**
Customer Accounts Expenses (901-904)	15,787	**12**
Sales Expenses (910)	0	**13**
Administrative and General Expenses (920-935)	66,599	**14**
Total Operation and Maintenenance Expenses	**125,648**	
Other Operating Expenses		
Depreciation Expense (403)	50,556	**15**
Amortization Expense (404-407)		**16**
Taxes (408)	57,115	**17**
Total Other Operating Expenses	**107,671**	
Total Operating Expenses	**233,319**	
NET OPERATING INCOME	**127,730**	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	1,085	1,636	**1**
Commercial				**2**
Industrial				**3**
Total Unmetered Sales to General Customers (460)	**1**	**1,085**	**1,636**	
Metered Sales to General Customers (461)				
Residential	980	47,877	148,224	**4**
Commercial	159	19,358	46,456	**5**
Industrial	3	3,812	9,827	**6**
Total Metered Sales to General Customers (461)	**1,142**	**71,047**	**204,507**	
Private Fire Protection Service (462)	9		5,445	**7**
Public Fire Protection Service (463)	1		124,684	**8**
Other Sales to Public Authorities (464)	33	9,078	18,586	**9**
Sales to Irrigation Customers (465)				**10**
Sales for Resale (466)		0	0	**11**
Interdepartmental Sales (467)				**12**
Total Sales of Water	**1,186**	**81,210**	**354,858**	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	124,684	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	**124,684**	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	**0**	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	**0**	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	**0**	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	**0**	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,191	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	**6,191**	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	**0**	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	**0**	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	12,354	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	665	9
Total Pumping Expenses	**13,019**	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	2,270	11
Operation Supplies and Expenses (632)	0	12
Maintenance of Water Treatment Plant (635)	1,386	13
Total Water Treatment Expenses	**3,656**	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	8,784	14
Operation Supplies and Expenses (641)	3,418	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,614	16
Maintenance of Mains (651)	1,818	17
Maintenance of Services (652)	1,721	18
Maintenance of Meters (653)	2,606	19
Maintenance of Hydrants (654)	3,626	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	**26,587**	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,114	**22**
Accounting and Collecting Labor (902)	13,786	**23**
Supplies and Expenses (903)	887	**24**
Uncollectible Accounts (904)		**25**
Total Customer Accounts Expenses	**15,787**	
SALES EXPENSES		
Sales Expenses (910)		**26**
Total Sales Expenses	**0**	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	10,407	**27**
Office Supplies and Expenses (921)	9,909	**28**
Administrative Expenses Transferred--Credit (922)		**29**
Outside Services Employed (923)	4,137	**30**
Property Insurance (924)	2,655	**31**
Injuries and Damages (925)	2,626	**32**
Employee Pensions and Benefits (926)	30,991	**33**
Regulatory Commission Expenses (928)	343	**34**
Miscellaneous General Expenses (930)	4,051	**35**
Transportation Expenses (933)	868	**36**
Maintenance of General Plant (935)	612	**37**
Total Administrative and General Expenses	**66,599**	
Total Operation and Maintenance Expenses	**125,648**	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		50,896	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,128	2
Net property tax equivalent		**49,768**	
Social Security		6,397	3
PSC Remainder Assessment		448	4
Other (specify): CITY REIMBURSEMENT		502	5
Total tax expense		**57,115**	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.259148				3
County tax rate	mills		5.275964				4
Local tax rate	mills		8.989278				5
School tax rate	mills		15.495800				6
Voc. school tax rate	mills		1.902258				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**31.922448**				10
Less: state credit	mills		1.947075				11
Net tax rate	mills		**29.975373**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**8.989278**				14
Combined School Tax Rate	mills		**17.398058**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**26.387336**				17
Total Tax Rate	mills		**31.922448**				18
Ratio of Local and School Tax to Total	dec.		**0.826608**				19
Total tax net of state credit	mills		**29.975373**				20
Net Local and School Tax Rate	mills		**24.777869**				21
Utility Plant, Jan. 1	$	**2,279,947**	2,279,947				22
Materials & Supplies	$	**13,687**	13,687				23
Subtotal	$	**2,293,634**	**2,293,634**				24
Less: Plant Outside Limits	$	**0**	0				25
Taxable Assets	$	**2,293,634**	**2,293,634**				26
Assessment Ratio	dec.		0.771700				27
Assessed Value	$	**1,769,997**	**1,769,997**				28
Net Local & School Rate	mills		**24.777869**				29
Tax Equiv. Computed for Current Year	$	**43,857**	**43,857**				30
Tax Equivalent per 1994 PSC Report	$	50,896					31
Any lower tax equivalent as authorized by municipality (see note 6)	$						32 33
Tax equiv. for current year (see note 6)	$	**50,896**					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	**0**	**0**	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	14,285		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	87,293		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	**101,578**	**0**	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	194,248		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	26,545		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	100,096		17
Diesel Pumping Equipment (326)	3,415		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	**324,304**	**0**	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	12,920		23
Total Water Treatment Plant	**12,920**	**0**	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,346		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			**0**	**1**
Franchises and Consents (302)			**0**	**2**
Miscellaneous Intangible Plant (303)			**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			**14,285**	**4**
Structures and Improvements (311)			**0**	**5**
Collecting and Impounding Reservoirs (312)			**0**	**6**
Lake, River and Other Intakes (313)			**0**	**7**
Wells and Springs (314)			**87,293**	**8**
Infiltration Galleries and Tunnels (315)			**0**	**9**
Supply Mains (316)			**0**	**10**
Other Water Source Plant (317)			**0**	**11**
Total Source of Supply Plant	**0**	**0**	**101,578**	
PUMPING PLANT				
Land and Land Rights (320)			**0**	**12**
Structures and Improvements (321)			**194,248**	**13**
Boiler Plant Equipment (322)			**0**	**14**
Other Power Production Equipment (323)			**26,545**	**15**
Steam Pumping Equipment (324)			**0**	**16**
Electric Pumping Equipment (325)			**100,096**	**17**
Diesel Pumping Equipment (326)			**3,415**	**18**
Hydraulic Pumping Equipment (327)			**0**	**19**
Other Pumping Equipment (328)			**0**	**20**
Total Pumping Plant	**0**	**0**	**324,304**	
WATER TREATMENT PLANT				
Land and Land Rights (330)			**0**	**21**
Structures and Improvements (331)			**0**	**22**
Water Treatment Equipment (332)			**12,920**	**23**
Total Water Treatment Plant	**0**	**0**	**12,920**	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			**1,346**	**24**
Structures and Improvements (341)			**0**	**25**

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	119,840	508,001	**26**
Transmission and Distribution Mains (343)	1,108,810	143,440	**27**
Fire Mains (344)	3,428		**28**
Services (345)	256,703	12,155	**29**
Meters (346)	118,014	29,564	**30**
Hydrants (348)	133,975	22,890	**31**
Other Transmission and Distribution Plant (349)	302		**32**
Total Transmission and Distribution Plant	**1,742,418**	**716,050**	
GENERAL PLANT			
Land and Land Rights (389)	0		**33**
Structures and Improvements (390)	1,504		**34**
Office Furniture and Equipment (391)	5,404		**35**
Computer Equipment (391.1)	4,542		**36**
Transportation Equipment (392)	25,449		**37**
Stores Equipment (393)	0		**38**
Tools, Shop and Garage Equipment (394)	9,697	4,074	**39**
Laboratory Equipment (395)	602		**40**
Power Operated Equipment (396)	48,626	8,000	**41**
Communication Equipment (397)	2,903		**42**
SCADA Equipment (397.1)	0		**43**
Miscellaneous Equipment (398)	0		**44**
Other Tangible Property (399)	0		**45**
Total General Plant	**98,727**	**12,074**	
Total utility plant in service directly assignable	**2,279,947**	**728,124**	
Common Utility Plant Allocated to Water Department	0		**46**
Total utility plant in service	**2,279,947**	**728,124**	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			**627,841**	**26**
Transmission and Distribution Mains (343)	6,873		**1,245,377**	**27**
Fire Mains (344)			**3,428**	**28**
Services (345)	2,250		**266,608**	**29**
Meters (346)	1,360		**146,218**	**30**
Hydrants (348)			**156,865**	**31**
Other Transmission and Distribution Plant (349)			**302**	**32**
Total Transmission and Distribution Plant	**10,483**	**0**	**2,447,985**	
GENERAL PLANT				
Land and Land Rights (389)			**0**	**33**
Structures and Improvements (390)			**1,504**	**34**
Office Furniture and Equipment (391)			**5,404**	**35**
Computer Equipment (391.1)			**4,542**	**36**
Transportation Equipment (392)			**25,449**	**37**
Stores Equipment (393)			**0**	**38**
Tools, Shop and Garage Equipment (394)			**13,771**	**39**
Laboratory Equipment (395)			**602**	**40**
Power Operated Equipment (396)			**56,626**	**41**
Communication Equipment (397)			**2,903**	**42**
SCADA Equipment (397.1)			**0**	**43**
Miscellaneous Equipment (398)			**0**	**44**
Other Tangible Property (399)			**0**	**45**
Total General Plant	**0**	**0**	**110,801**	
Total utility plant in service directly assignable	**10,483**	**0**	**2,997,588**	
Common Utility Plant Allocated to Water Department			**0**	**46**
Total utility plant in service	**10,483**	**0**	**2,997,588**	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply: Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			7,971	**7,971**	1
February			6,898	**6,898**	2
March			7,748	**7,748**	3
April			7,754	**7,754**	4
May			9,830	**9,830**	5
June			8,809	**8,809**	6
July			9,676	**9,676**	7
August			8,194	**8,194**	8
September			8,447	**8,447**	9
October			8,200	**8,200**	10
November			7,502	**7,502**	11
December			7,848	**7,848**	12
Total for year	**0**	**0**	**98,877**	**98,877**	

Less: Measured or estimated water used in main flushing and water treatment during year	6,350	13
Less: Other utility use	1,605	14
Other utility use explanation: DITCH SETTLING		15
Water pumped into distribution system	**90,922**	16
Less: Water sold	81,210	17
Losses and unaccounted for	**9,712**	18
Percent unaccounted for to the nearest whole percent (%)	**11%**	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:		20
Maximum gallons pumped by all methods in any one day during reporting year	587	21
Date of maximum: 5/13/1998		22
Cause of maximum: FILLING SWIMMING POOL IN ADDITION TO PUMPING INTO SYSTEM		23
Minimum gallons pumped by all methods in any one day during reporting year	165	24
Date of minimum: 12/25/1998		25
Total KWH used for pumping for the year	199,629	26
If water is purchased:Vendor Name:		27
Point of Delivery:		28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
PARK STREET	2	715	16	1	No	**1**
WISCONSIN AVENNUE	3	80	16	720,000	Yes	**2**
AIRPORT ROAD	4	120	16	1,080,000	Yes	**3**

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
NONE					1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	2	3	4	1
Location	PARK STREET	WISCONSIN AVENUE	AIRPORT ROAD	2
Purpose	P	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	LAYNE	BARKER PEERLESS	NATIONAL PUMP	5
Year Installed	1956	1972	1984	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	500	750	8
Pump Motor or				9
Standby Engine Mfr	A.O. SMITHWAY	US MOTORS	US MOTORS	10
Year Installed	1956	1972	1984	11
Type	OTHER	OTHER	OTHER	12
Horsepower	60	50	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or				22
Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe)				4
or ET (elevated tank)	ET	R	R	5
Year constructed	1939	1984	1998	6
Primary material (earthen, steel,				7
concrete, other)	STEEL	STEEL	CONCRETE	8
Elevation difference in feet				9
(See Headnote 3.)	155	35	215	10
Total capacity in gallons	200,000	500,000	400,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment				13
(gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
Points of application				15
(wellhouse, central facilities,				16
booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	17
Filters, type (gravity, pressure,				18
other, none)	NONE	NONE	NONE	19
Rated capacity of filter plant				20
(m.g.d.) (note: 1,200,000 gal/day				21
= 1.2 m.g.d.)	1.0000	1.0000	1.0000	22
Is a corrosion control chemical				23
used (yes, no)?	N	N	N	24
Is water fluoridated (yes, no)?	Y	Y	Y	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
   a. Explain how the additions were financed.
   b. If assessed against property owners, explain the basis of the assessments.
   c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.250	1,557	0	330	0	**1,227**	1
P	D	1.250	102	0	0	0	**102**	2
M	D	1.500	60	0	0	0	**60**	3
M	D	2.000	125	0	0	0	**125**	4
M	D	4.000	5,845	0	0	0	**5,845**	5
P	D	4.000	121	0	0	0	**121**	6
M	D	6.000	39,378	0	0	0	**39,378**	7
P	D	6.000	29,860	3,305	0	0	**33,165**	8
M	D	8.000	12,606	0	1,015	0	**11,591**	9
P	D	8.000	15,098	1,325	0	0	**16,423**	10
M	D	10.000	3,497	0	0	0	**3,497**	11
M	D	12.000	2,430	0	0	0	**2,430**	12
P	D	12.000	9,996	1,622	0	0	**11,618**	13
M	D	14.000	1,287	0	0	0	**1,287**	14
M	D	16.000	0	558			**558**	15
P	D	16.000	0	1,115			**1,115**	16
Total Within Municipality			**121,962**	**7,925**	**1,345**	**0**	**128,542**	
Total Utility			**121,962**	**7,925**	**1,345**	**0**	**128,542**	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
   a. Explain how the additions were financed.
   b. If assessed against property owners, explain the basis of the assessments.
   c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
   d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	952	0	15	0	937	37	1
P	0.750	3	0	0	0	3		2
P	1.000	4	0	0	0	4		3
M	1.000	308	56	0	0	364	115	4
P	1.250	2	0	0	0	2		5
M	1.250	2	0	0	0	2		6
P	1.500	3	0	0	0	3		7
M	1.500	13	0	0	0	13		8
P	2.000	10	0	0	0	10		9
M	2.000	14	4	0	0	18	18	10
M	3.000	3	0	0	0	3		11
P	4.000	3	0	0	0	3		12
M	4.000	3	0	0	0	3		13
M	6.000	1	0	0	0	1		14
P	6.000	2	0	0	0	2		15
M	8.000	1	0	0	0	1		16
P	8.000	1	0	0	0	1		17
P	12.000		1			1		18
Total Utility		**1,325**	**61**	**15**	**0**	**1,371**	**170**	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,238	200	30	0	**1,408**	124	**1**
0.750	20	0	0	0	**20**	0	**2**
1.000	29	0	0	0	**29**	0	**3**
1.250	6	0	0	0	**6**	0	**4**
1.500	12	8	0	0	**20**	0	**5**
2.000	13	1	4	0	**10**	5	**6**
3.000	4	0	0	0	**4**	4	**7**
4.000	1	0	0	0	**1**	0	**8**
6.000	0	2			**2**		**9**
Total:	**1,323**	**211**	**34**	**0**	**1,500**	**133**	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,003	137	0	16	0	252	**1,408**	**1**
0.750	17	2	0	1	0	0	**20**	**2**
1.000	4	23	1	1	0	0	**29**	**3**
1.250	0	4	0	2	0	0	**6**	**4**
1.500	0	15	0	4	0	1	**20**	**5**
2.000	0	4	0	6	0	0	**10**	**6**
3.000	0	0	1	3	0	0	**4**	**7**
4.000	0	0	1	0	0	0	**1**	**8**
6.000				1		1	**2**	**9**
Total:	**1,024**	**185**	**3**	**34**	**0**	**254**	**1,500**	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
   a. Fire hydrants normally have a lead size of 6 inches or greater.
   b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	**1**
Within Municipality	193	11			204	**2**
Total Fire Hydrants	**193**	**11**	**0**	**0**	**204**	
Flushing Hydrants						
	4				4	**3**
Total Flushing Hydrants	**4**	**0**	**0**	**0**	**4**	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	185
Number of distribution system valves end of year:	381
Number of distribution valves operated during year:	100

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 650 - SIGNIFICANT MAINTENANCE ON STORAGE FACILITIES IN 1997, NO SIMILAR EXPENSES IN 1998.

Water Utility Plant in Service (Page W-08)

WATER PLANT - SCHEDULE NOTES

LINE 26, COLUMN (C)	508,001	
ADDED NEW RESERVOIR IN 1998.		508,001
LINE 27, COLUMN (C)	143,440	
NEW MAINS		140,823
CAPITALIZED LABOR		546
MISCELLANEOUS ADDITIONS		2,071
LINE 29, COLUMN (C)	12,155	
NEW SERVICES		8,775
CAPITALIZED LABOR		1,334
MISCELLANEOUS ADDITIONS		600
MATERIALS AND SUPPLIES CHARGE OUTS		1,446
LINE 30, COLUMN (C)	29,563	
METERS		29,014
CAPITALIZED PAYROLL		112
MISCELLANEOUS		437
LINE 31, COLUMN (C)	22,890	
NEW HYDRANTS		22,890

Water Mains (Page W-15)

THE UTILITY FINANCED THE MAIN ADDITIONS THROUGH CAPITAL CONTRIBUTED BY THE MUNICIPALITY.

Water Services (Page W-16)

THE UTILITY FINANCED THE SERVICES ADDITIONS THROUGH CAPITAL CONTRIBUTED BY THE MUNICIPALITY.

Hydrants and Distribution System Valves (Page W-18)

W-18 SCHEDULE NOTE:

THE UTILITY HAD INSUFFICIENT MANPOWER TO OPERATE UP TO 1/2 OF THE DISTRIBUTION VALVES @ YR-END.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,775,325	**1**
Total Sales of Electricity	**1,775,325**	
Other Operating Revenues		
Forfeited Discounts (450)	8,024	**2**
Miscellaneous Service Revenues (451)	886	**3**
Sales of Water and Water Power (453)	0	**4**
Rent from Electric Property (454)	5,740	**5**
Interdepartmental Rents (455)	0	**6**
Other Electric Revenues (456)	647	**7**
Amortization of Construction Grants (457)	0	**8**
Total Other Operating Revenues	**15,297**	
Total Operating Revenues	**1,790,622**	
Operation and Maintenenance Expenses		
Power Production Expenses (500-546)	1,295,988	**9**
Transmission Expenses (550-553)	0	**10**
Distribution Expenses (560-576)	45,783	**11**
Customer Accounts Expenses (901-904)	28,808	**12**
Sales Expenses (910)	0	**13**
Administrative and General Expenses (920-935)	114,075	**14**
Total Operation and Maintenenance Expenses	**1,484,654**	
Other Expenses		
Depreciation Expense (403)	117,436	**15**
Amortization Expense (404-407)		**16**
Taxes (408)	75,177	**17**
Total Other Expenses	**192,613**	
Total Operating Expenses	**1,677,267**	
NET OPERATING INCOME	**113,355**	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	8,024	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	**8,024**	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	886	3
Total Miscellaneous Service Revenues (451)	**886**	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	**0**	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY	5,740	5
Total Rent from Electric Property (454)	**5,740**	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	**0**	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUES	647	7
Total Other Electric Revenues (456)	**647**	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	**0**	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	**0**	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	**0**	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	**0**	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,295,988	15
Other Expenses (546)		16
Total Other Power Supply Expenses	**1,295,988**	
Total Power Production Expenses	**1,295,988**	
TRANSMISSION EXPENSES		
Operation Supervison and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	**0**	
DISTRIBUTION EXPENSES		
Operation Supervison Expenses (560)		20
Line and Station Labor (561)	8,478	21
Line and Station Supplies and Expenses (562)	9,810	22
Street Lighting and Signal System Expenses (565)	3,541	23
Meter Expenses (566)	5,627	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	1,449	27
Maintenance of Lines (572)	16,857	28
Maintenance of Line Transformers (573)	21	29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	**45,783**	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	9,800	33
Accounting and Collecting Labor (902)	17,100	34
Supplies and Expenses (903)	1,908	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	**28,808**	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	**0**	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	15,799	**38**
Office Supplies and Expenses (921)	14,376	**39**
Administrative Expenses Transferred -- Credit (922)		**40**
Outside Services Employed (923)	9,427	**41**
Property Insurance (924)	2,800	**42**
Injuries and Damages (925)	8,926	**43**
Employee Pensions and Benefits (926)	50,258	**44**
Regulatory Commission Expenses (928)		**45**
Miscellaneous General Expenses (930)	7,657	**46**
Transportation Expenses (933)	2,270	**47**
Maintenance of General Plant (935)	2,562	**48**
Total Administrative and General Expenses	**114,075**	
Total Operation and Maintenance Expenses	**1,484,654**	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		60,069	1
Social Security		9,022	2
Wisconsin Gross Receipts Tax		3,129	3
PSC Remainder Assessment		2,204	4
Other (specify): WAGE REIMBURSEMENT		753	5
Total tax expense		**75,177**	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.259148				3
County tax rate	mills		5.275964				4
Local tax rate	mills		8.989278				5
School tax rate	mills		15.495800				6
Voc. school tax rate	mills		1.902258				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**31.922448**				10
Less: state credit	mills		1.947075				11
Net tax rate	mills		**29.975373**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**8.989278**				14
Combined School Tax Rate	mills		**17.398058**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**26.387336**				17
Total Tax Rate	mills		**31.922448**				18
Ratio of Local and School Tax to Total	dec.		**0.826608**				19
Total tax net of state credit	mills		**29.975373**				20
Net Local and School Tax Rate	mills		**24.777869**				21
Utility Plant, Jan. 1	$	**2,714,043**	2,714,043				22
Materials & Supplies	$	**56,881**	56,881				23
Subtotal	$	**2,770,924**	**2,770,924**				24
Less: Plant Outside Limits	$	**84,202**	84,202				25
Taxable Assets	$	**2,686,722**	**2,686,722**				26
Assessment Ratio	dec.		0.771700				27
Assessed Value	$	**2,073,343**	**2,073,343**				28
Net Local & School Rate	mills		**24.777869**				29
Tax Equiv. Computed for Current Year	$	**51,373**	**51,373**				30
Tax Equivalent per 1994 PSC Report	$	60,069					31
Any lower tax equivalent as authorized by municipality (see note 5)	$						32 33
Tax equiv. for current year (see note 5)	$	**60,069**					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	**0**	**0**	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	**0**	**0**	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	**0**	**0**	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	**0**	**0**	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			**0**	**1**
Franchises and Consents (302)			**0**	**2**
Miscellaneous Intangible Plant (303)			**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			**0**	**4**
Structures and Improvements (311)			**0**	**5**
Boiler Plant Equipment (312)			**0**	**6**
Engines and Engine Driven Generators (313)			**0**	**7**
Turbogenerator Units (314)			**0**	**8**
Accessory Electric Equipment (315)			**0**	**9**
Miscellaneous Power Plant Equipment (316)			**0**	**10**
Total Steam Production Plant	**0**	**0**	**0**	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			**0**	**11**
Structures and Improvements (331)			**0**	**12**
Reservoirs, Dams and Waterways (332)			**0**	**13**
Water Wheels, Turbines and Generators (333)			**0**	**14**
Accessory Electric Equipment (334)			**0**	**15**
Miscellaneous Power Plant Equipment (335)			**0**	**16**
Roads, Railroads and Bridges (336)			**0**	**17**
Total Hydraulic Production Plant	**0**	**0**	**0**	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			**0**	**18**
Structures and Improvements (341)			**0**	**19**
Fuel Holders, Producers and Accessories (342)			**0**	**20**
Prime Movers (343)			**0**	**21**
Generators (344)			**0**	**22**
Accessory Electric Equipment (345)			**0**	**23**
Miscellaneous Power Plant Equipment (346)			**0**	**24**
Total Other Production Plant	**0**	**0**	**0**	
TRANSMISSION PLANT				
Land and Land Rights (350)			**0**	**25**

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	30,295		29
Overhead Conductors and Devices (356)	72,095		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	**102,390**	**0**	
DISTRIBUTION PLANT			
Land and Land Rights (360)	4,287		34
Structures and Improvements (361)	0		35
Station Equipment (362)	734,156		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	162,896	4,146	38
Overhead Conductors and Devices (365)	257,096	1,095	39
Underground Conduit (366)	3,706	141	40
Underground Conductors and Devices (367)	273,119	44,324	41
Line Transformers (368)	419,699	47,270	42
Services (369)	146,837	9,078	43
Meters (370)	103,393	6,386	44
Installations on Customers' Premises (371)	5,962		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	189,574		47
Total Distribution Plant	**2,300,725**	**112,440**	
GENERAL PLANT			
Land and Land Rights (389)	7,207		48
Structures and Improvements (390)	66,742		49
Office Furniture and Equipment (391)	9,396		50
Computer Equipment (391.1)	9,024		51
Transportation Equipment (392)	133,377	7,186	52
Stores Equipment (393)	1,634		53
Tools, Shop and Garage Equipment (394)	12,956		54
Laboratory Equipment (395)	6,482		55
Power Operated Equipment (396)	58,985		56
Communication Equipment (397)	5,125		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			**0**	**26**
Station Equipment (353)			**0**	**27**
Towers and Fixtures (354)			**0**	**28**
Poles and Fixtures (355)			**30,295**	**29**
Overhead Conductors and Devices (356)			**72,095**	**30**
Underground Conduit (357)			**0**	**31**
Underground Conductors and Devices (358)			**0**	**32**
Roads and Trails (359)			**0**	**33**
Total Transmission Plant	**0**	**0**	**102,390**	
DISTRIBUTION PLANT				
Land and Land Rights (360)			**4,287**	**34**
Structures and Improvements (361)			**0**	**35**
Station Equipment (362)			**734,156**	**36**
Storage Battery Equipment (363)			**0**	**37**
Poles, Towers and Fixtures (364)			**167,042**	**38**
Overhead Conductors and Devices (365)			**258,191**	**39**
Underground Conduit (366)			**3,847**	**40**
Underground Conductors and Devices (367)			**317,443**	**41**
Line Transformers (368)			**466,969**	**42**
Services (369)			**155,915**	**43**
Meters (370)	1,550		**108,229**	**44**
Installations on Customers' Premises (371)			**5,962**	**45**
Leased Property on Customers' Premises (372)			**0**	**46**
Street Lighting and Signal Systems (373)			**189,574**	**47**
Total Distribution Plant	**1,550**	**0**	**2,411,615**	
GENERAL PLANT				
Land and Land Rights (389)			**7,207**	**48**
Structures and Improvements (390)			**66,742**	**49**
Office Furniture and Equipment (391)			**9,396**	**50**
Computer Equipment (391.1)			**9,024**	**51**
Transportation Equipment (392)			**140,563**	**52**
Stores Equipment (393)			**1,634**	**53**
Tools, Shop and Garage Equipment (394)			**12,956**	**54**
Laboratory Equipment (395)			**6,482**	**55**
Power Operated Equipment (396)			**58,985**	**56**
Communication Equipment (397)			**5,125**	**57**

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		**58**
Other Tangible Property (399)	0		**59**
Total General Plant	**310,928**	**7,186**	
Total utility plant in service directly assignable	**2,714,043**	**119,626**	
Common Utility Plant Allocated to Electric Department	0		**60**
Total utility plant in service	**2,714,043**	**119,626**	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT				
Miscellaneous Equipment (398)			**0**	**58**
Other Tangible Property (399)			**0**	**59**
Total General Plant	**0**	**0**	**318,114**	
Total utility plant in service directly assignable	**1,550**	**0**	**2,832,119**	
Common Utility Plant Allocated to Electric Department			**0**	**60**
Total utility plant in service	**1,550**	**0**	**2,832,119**	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned: Net Additions During Year (b)	Miles of Pole Line Owned: Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)		2.60	1
7.2/12.5 kV (12kV)	2.81	24.16	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	**0**	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	**0**	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	**0**	13
Total customers on rural lines at end of year	**0**	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)		Monthly Peak kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	Monthly Energy Usage (kWh) (000's) (f)	
January	01	5,281	Monday	01/12/1998	18:00	2,878	1
February	02	4,999	Wednesday	02/04/1998	19:00	2,519	2
March	03	5,083	Thursday	03/12/1998	11:00	2,802	3
April	04	4,764	Friday	04/03/1998	12:00	2,560	4
May	05	6,583	Thursday	05/28/1998	17:00	2,813	5
June	06	7,063	Friday	06/26/1998	17:00	2,958	6
July	07	7,110	Tuesday	07/14/1998	17:00	3,366	7
August	08	6,592	Monday	08/17/1998	17:00	3,300	8
September	09	5,735	Friday	09/18/1998	15:00	2,937	9
October	10	4,924	Tuesday	10/27/1998	18:00	2,753	10
November	11	5,256	Tuesday	11/10/1998	18:00	2,759	11
December	12	5,855	Monday	12/28/1998	18:00	3,020	12
Total		**69,245**				**34,665**	

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		**0**	7
Purchases		34,665	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	**0**	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	**0**	14
Total Source of Energy		**34,665**	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		32,804	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		**0**	23
Total Sold and Used		**32,804**	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		1,861	27
Total Energy Losses		**1,861**	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		**5.3685%**	29
Total Disposition of Energy		**34,665**	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	1,238	9,562	**1**
RESIDENTIAL	RG-2	121	1,125	**2**
RESIDENTIAL	RG-3	9	39	**3**
Total Sales for Residential Sales		**1,368**	**10,726**	
Commercial & Industrial				
COMMERCIAL	CG-1	245	6,744	**4**
COMMERCIAL	CG-2	17	274	**5**
COMMERCIAL	CG-3	1	2	**6**
COMMERCIAL	CP-1	7	3,155	**7**
COMMERCIAL	CP-2	6	11,544	**8**
Total Sales for Commercial & Industrial		**276**	**21,719**	
Public Street & Highway Lighting				
MS	MS-1	23	359	**9**
Total Sales for Public Street & Highway Lighting		**23**	**359**	
Sales for Resale				
NONE				**10**
Total Sales for Sales for Resale		**0**	**0**	
TOTAL SALES FOR ELECTRICITY		**1,667**	**32,804**	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		611,150	(14,878)	**596,272**	**1**
		70,841	(1,601)	**69,240**	**2**
		2,673	(48)	**2,625**	**3**
0	**0**	**684,664**	**(16,527)**	**668,137**	
		430,378	(10,250)	**420,128**	**4**
		18,006	(452)	**17,554**	**5**
		198	(2)	**196**	**6**
9,004	11,255	153,417	(4,838)	**148,579**	**7**
27,155	31,633	494,517	(15,895)	**478,622**	**8**
36,159	**42,888**	**1,096,516**	**(31,437)**	**1,065,079**	
		42,778	(669)	**42,109**	**9**
0	**0**	**42,778**	**(669)**	**42,109**	
				0	**10**
0	**0**	**0**	**0**	**0**	
36,159	**42,888**	**1,823,958**	**(48,633)**	**1,775,325**	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)		(b)		(c)		
Name of Vendor		WPPI				1
Point of Delivery		BOSCOBEL				2
Type of Power Purchased (firm, dump, etc.)		FIRM				3
Voltage at Which Delivered		69000				4
Point of Metering		ASTSIDE SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW		69,245				6
Average load factor		**68.5713%**				7
Total Cost of Purchased Power		1,295,988				8
Average cost per kWh		**0.0374**				9
On-Peak Hours (if applicable)		700AM 2100				10
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	11
	January	1,380	1,498			12
	February	1,267	1,252			13
	March	1,393	1,409			14
	April	1,324	1,235			15
	May	1,346	1,467			16
	June	1,518	1,439			17
	July	1,794	1,572			18
	August	1,597	1,703			19
	September	1,436	1,501			20
	October	1,375	1,378			21
	November	1,303	1,455			22
	December	1,472	1,548			23
	Total kWh (000)	**17,205**	**17,457**			24
						25
						26
						27
		(d)		**(e)**		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)		Total (b)	
Name of Plant			1
Unit Identification			2
Type of Generation			3
kWh Net Generation (000)		0	4
Is Generation Metered or Estimated?			5
Is Exciter & Station Use Metered or Estimated?			6
60-Minute Maximum Demand--kW (est. if not meas.)		0	7
Date and Hour of Such Maximum Demand			8
Load Factor			9
Maximum Net Generation in Any One Day		0	10
Date of Such Maximum			11
Number of Hours Generators Operated			12
Maximum Continuous or Dependable Capacity--kW		0	13
Is Plant Owned or Leased?			14
Total Production Expenses		0	15
Cost per kWh of Net Generation ($)			16
Monthly Net Generation --- kWh (000):	January	0	17
	February	0	18
	March	0	19
	April	0	20
	May	0	21
	June	0	22
	July	0	23
	August	0	24
	September	0	25
	October	0	26
	November	0	27
	December	0	28
Total kWh (000)		0	29
Gas Consumed--Therms		0	30
Average Cost per Therm Burned ($)			31
Fuel Oil Consumed Barrels (42 gal.)		0	32
Average Cost per Barrel of Oil Burned ($)			33
Specific Gravity			34
Average BTU per Gallon			35
Lubricating Oil Consumed--Gallons		0	36
Average Cost per Gallon ($)			37
kWh Net Generation per Gallon of Fuel Oil			38
kWh Net Generation per Gallon of Lubr. Oil			39
Does plant produce steam for heating or other			40
purposes in addition to elec. generation?			41
Coal consumed--tons (2,000 lbs.)		0	42
Average Cost per Ton ($)			43
Kind of Coal Used			44
Average BTU per Pound			45
Water Evaporated--Thousands of Pounds		0	46
Is Water Evaporated, Metered or Estimated?			47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel			48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.			49
Based on Total Coal Used at Plant			50
Based on Coal Used Solely in Electric Generation			51
Average BTU per kWh Net Generation			52
Total Cost of Fuel (Oil and/or Coal)			53
per kWh Net Generation ($)			54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

	Boilers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maximum Steam Pressure (1000 lbs./hr.) (h)	
NONE								1
						Total	0	

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

	Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
NONE							1
					Total	0	

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators

Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity kW (n)	Rated Unit Capacity kVA (o)	Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)	
									1
			Total	0	0	0	0	0	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators

Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity kW (k)	Rated Unit Capacity kVA (l)	Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
							1
	Total	0	0	0	0	0	

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity kW (n)	Rated Unit Capacity kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation (b)	(c)	(d)	(e)	(f)	
Name of Substation	DOWNTOWN	OWNTOWN2	EASTSIDE			1
Voltage--High Side	69,000	69,000	69,000			2
Voltage--Low Side	4,160	12,470	12,470			3
Num. Main Transformers in Operation	2	1	1			4
Capacity of Transformers in kVA	4,000	5,000	10,000			5
Number of Spare Transformers on Hand						6
15-Minute Maximum Demand in kW	1,088	2,304	3,800			7
Dt and Hr of Such Maximum Demand	07/14/1998	06/26/1998	06/26/1998			8
	17:00	17:00	17:00			9
Kwh Output	4,186	14,477	14,970			10
						11

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation (h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25
						26

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation (n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,827	363	23,311	1
Acquired during year	106	29	3,422	2
Total	**1,933**	**392**	**26,733**	3
Retired during year	62	0	0	4
Sales, transfers or adjustments increase (decrease)	0	0	0	5
Number end of year	**1,871**	**392**	**26,733**	6
Number end of year accounted for as follows:				7
In customers' use	1,769			8
In utility's use	6	359	24,834	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	96	33	1,899	12
Total end of year	**1,871**	**392**	**26,733**	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	8	6,859	**1**
Sodium Vapor	100	166	86,432	**2**
Sodium Vapor	250	59	84,606	**3**
Total		**233**	**177,897**	
Ornamental				
Sodium Vapor	150	142	151,514	**4**
Total		**142**	**151,514**	
Other				
Mercury Vapor	175	1	887	**5**
Sodium Vapor	100	24	12,504	**6**
Sodium Vapor	150	1	1,067	**7**
Total		**26**	**14,458**	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

ACCOUNT 561 - DECREASE IN LIVE AND STATION LABOR IN 1998 AS COMPARED TO 1997 RELATES TO INCREASED LEVEL OF CAPITALIZED PLANT VS. MAINTENANCE.

ACCOUNT 522 - DECREASE IN MAINTENANCE OF LINES IN 1998 COMPARED TO 1997 RELATES TO INCREASED LEVEL OF CAPITALIZED PLANT VS. MAINTENANCE.

ACCOUNT 923 - OUTSIDE SERVICES EMPLOYED EXPENSE INCREASE IN 1998 RELATES TO INCREASE IN PROFESSIONAL AND LEGAL FEES.

Electric Utility Plant in Service (Page E-06)

ELECTRIC PLANT - SCHEDULE NOTES

LINE 42, COLUMN (C)	47,270	
THESE ADDITIONS WERE DUE TO:		
NEW TRANSFORMERS		41,114
CAPITALIZED LABOR		2,831
MATERIAL AND SUPPLIES CHARGE OUTS		3,146
MISCELLANEOUS ADDITIONS		179
LINE 40, COLUMN (C)	44,324	
NEW CONDUCTORS		34,604
CAPITALIZED LABOR		9,720